

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marc Lipsky
DOCKET NO.: 05-01098.001-R-1
PARCEL NO.: 14-04-403-014

The parties of record before the Property Tax Appeal Board are Marc Lipsky, the appellant; and the Lake County Board of Review.

The subject property consists of a 41,111 square foot parcel improved with a 16 year-old, two-story style frame dwelling that contains 2,678 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 996 square foot garage and a partial basement with 1,280 square feet of finished area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on three comparable properties located in the subject's subdivision. The comparable lots range in size from 40,757 to 50,781 square feet of land area and have land assessments ranging from \$38,382 to \$41,702 or from \$0.82 to \$0.94 per square foot. The subject has a land assessment of \$38,715 or \$0.94 per square foot.

In support of the improvement inequity argument, the appellant submitted improvement information on the same three comparables used to support the land inequity contention. The comparables consist of two-story style frame or brick and frame dwellings that are 14 or 16 years old and range in size from 3,484 to 4,054 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 690 to 888 square feet of building area and full or partial basements, one of which was reported to have some finished area. These properties have improvement assessments ranging from \$102,369 to \$116,100 or from \$28.64 to \$29.67 per square foot of living area. The subject has an improvement assessment of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	38,715
IMPR.:	\$	85,894
TOTAL:	\$	124,609

Subject only to the State multiplier as applicable.

\$85,894 or \$32.07 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$110,457 and its improvement assessment be reduced to \$76,697 or \$28.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$124,609 was disclosed. In support of the subject's land and improvement assessments, the board of review submitted a letter prepared by the township assessor, property record cards for the subject, the appellant's comparables and three additional comparables, as well as numerous exhibits. In support of the subject's land assessment, the board of review submitted information on four comparables located in the subject's subdivision. The comparable lots range in size from 40,006 to 40,784 square feet of land area and have land assessments ranging from \$37,675 to \$38,407 or \$0.94 per square foot.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same four comparables used to support the subject's land assessment. The comparables consist of two-story style frame or brick and frame dwellings that range in age from 13 to 17 years and range in size from 2,522 to 2,914 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 664 to 839 square feet of building area and full basements, one of which has 1,284 square feet of finished area. These properties have improvement assessments ranging from \$81,867 to \$92,990 or from \$31.91 to \$36.01 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review called the deputy township assessor to testify. The witness called attention to the board of review's Exhibit 6, which is a screen print that details the land assessment engine used to value all lots in the subject's subdivision. The first acre of land is valued at \$2.80 per square foot, while land areas over one acre are valued at \$0.28 per square foot. The witness testified two of the appellant's comparables and all the board of review's comparables have land assessments of \$0.94 per square foot like the subject.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment

on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted seven comparables located in the subject's subdivision. One comparable had a land assessment of \$0.82 per square foot, while six comparables had land assessments of \$0.94 per square foot, identical to the subject. The Board thus finds the evidence in the record supports the subject's land assessment.

Regarding the improvement inequity contention, the Board gave less weight to the appellant's three comparables because they were significantly larger in living area when compared to the subject. The Board finds the comparables submitted by the board of review were similar to the subject in terms of style, exterior construction, size, age, features and location and had improvement assessments ranging from \$31.91 to \$36.01 per square foot of living area. The subject's improvement assessment of \$32.07 per square foot of living area falls near the low end of this range. The Board thus finds the evidence in the record supports the subject's improvement assessment.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process regarding either the subject property's land or improvement assessments by clear and convincing evidence and the subject's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.